

IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF WISCONSIN

UNITED STATES OF AMERICA,

Plaintiff,

JUDGMENT IN A CIVIL CASE

v.

Case No. 08-cv-203-bbc

JAY C. HEMMER, GAIL J. HEMMER,
BA MORTGAGE LLC, and the
WISCONSIN DEPARTMENT OF
REVENUE,

Defendants.

This action came for consideration before the court with District Judge Barbara B. Crabb presiding. The issues have been considered and a decision has been rendered.

IT IS ORDERED AND ADJUDGED THAT JUDGMENT IS ENTERED:

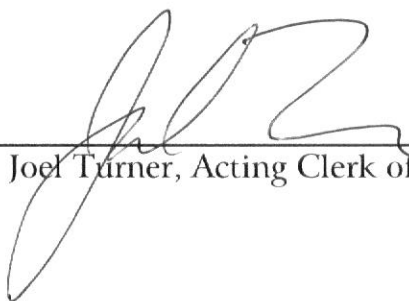
1. In favor of the United States against defendants Jay C. Hemmer and Gail J. Hemmer in the amount of \$572,758.84, plus interest and all other statutory additions provided by law accruing after August 1, 2008;
2. The United State's tax liens, notice of which were filed in St. Croix County on June 12, 2006, February 5, 2007, October 1, 2007 and November 26, 2007, are valid and subsisting liens against defendants Jay C. Hemmer and Gail G. Hemmer's property and interest property.
3. The federal tax liens attach to all property and rights to property of defendants Jay C. Hemmer and Gail G. Hemmer, including all property located at 1933

104th St., New Richmond, WI, in St. Croix County, held by Jay C. Hemmer and Gail G. Hemmer.

4. The federal tax liens are hereby foreclosed against property located at 1933 104th St., New Richmond, WI, in St. Croix County and that property will be sold at a judicial sale, according to law, free and clear of any right, title, lien, claim or interest of any of the defendants, and the proceeds of the sale be distributed to such parties and in such amount as this court shall determine.
5. The United States is entitled to recover its costs of this action and such relief as the court shall deem just and appropriate.

Approved as to form this 3~~4~~ day of September, 2008.

Barbara B. Crabb
Barbara B. Crabb,
District Judge


Joel Turner, Acting Clerk of Court

9-4-08
Date